

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)

EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	475,501	0	0	0	475,501
FY2027-2028	190,440	0	0	0	190,440
FY2028-2029	194,040	0	0	0	194,040
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	11,443,000	0	0	11,443,000
FY2027-2028	0	27,545,000	0	0	27,545,000
FY2028-2029	0	27,710,000	0	0	27,710,000

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 1252 provides a fee of \$0.27 for every retail delivery of tangible personal property.

The fee shall be paid by the purchaser or seller, collected by the seller, and remitted to and enforced by the Department of Revenue (DOR). The fees shall be remitted to the State Treasurer for credit to the Property Tax Credit Cash Fund.

The DOR may adopt and promulgate rules and regulations to carry out this section.

This bill is operative on January 1, 2027.

The DOR estimates the following increase in revenues to the Property Tax Credit Cash Fund:

- FY27: \$11,443,000
- FY28: \$27,545,000
- FY29: \$27,710,000

The DOR also estimates a one-time programming charge of \$348,201 to be paid to the Office of the Chief Information Officer (OCIO) for mainframe and web development and \$69,640 in subsequent years for ongoing IT maintenance costs. The DOR also estimates 1.0 FTE Fiscal Compliance Analyst and 0.5 FTE IT Business Systems Analyst-Coordinator to implement this bill.

There is no basis to disagree with these estimates by the DOR.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1252	AM:	AGENCY/POLT. SUB:	Department of Revenue
REVIEWED BY: Ryan Yang	DATE: 2/3/2026		PHONE: (402) 471-4178
COMMENTS: The Department of Revenue assessment of fiscal impact from LB 1252 appears reasonable.			

State Agency Estimate

State Agency Name: Department of Revenue		Date Due LFO:	
Approved by: James R. Kamm		Date Prepared: 02/02/2026	
	FY 2026-2027	FY 2027-2028	FY 2028-2029
	Expenditures	Revenue	Expenditures
General Funds	\$475,501	\$ 0	\$190,440
Cash Funds		\$11,443,000	\$ 0
Federal Funds			\$27,545,000
Other Funds			
Total Funds	\$475,501	\$11,443,000	\$190,440
			\$27,545,000
			\$194,040
			\$27,710,000

LB 1252 amends sections 77-2701 and 77-2701.04 to adopt a retail delivery fee. Section 1 provides definitions of motor vehicle and retail delivery. Section 2 provides that the fee will be twenty-seven cents on every retail delivery of tangible personal property.

Section 3 establishes that the fee will not apply to:

- Retail delivery of tangible personal property that is exempt from sales and use taxes.
- Retail delivery by any entity that is exempt from sales and use taxes.
- Retail delivery by a business during any year when the business had less than five hundred thousand dollars in retail sales for the previous year.
- Delivery of tangible personal property that is a wholesale sale.

Section 4 establishes that the fee shall be paid by the purchaser or seller, collected by the seller, and remitted to and enforced by the Department of Revenue. Section 5 indicates that all fees remitted to the Department of Revenue under this section shall be remitted to the State Treasurer for credit to the Property Tax Credit Cash Fund. Section 6 provides that DOR may adopt and promulgate rules and regulations to carry out this section.

It is estimated that this bill will have the following fiscal impact.

Fiscal Year	Property Tax Credit Cash Fund
FY 2026-27	\$11,443,000
FY 2027-28	\$27,545,000
FY 2028-29	\$27,710,000

Major Objects of Expenditure

Class Code	Classification Title	26-27	27-28	28-29	26-27	27-28	28-29
		FTE	FTE	FTE	Expenditures	Expenditures	Expenditures
A21211	Fiscal Compliance Analyst	1	1	1	\$50,700	\$52,200	\$53,800
A07082	Information Technology Business Systems Analyst/Coordinator	0.5	0.5	0.5	\$37,500	\$38,600	\$39,700
Benefits.....					\$29,100	\$30,000	\$30,900
Operating Costs.....					\$348,201	\$69,640	\$69,640
Travel.....							
Capital Outlay.....					\$10,000		
Capital Improvements.....							
Total.....					\$475,501	\$190,440	\$194,040

LB 1252 will require a one-time programming charge of \$348,201 paid to the OCIO for mainframe development and web development. Ongoing maintenance costs for the Supplemental Filing System are estimated at \$69,640 per year. The Department will need to hire 1 FTE Fiscal Compliance Analyst and 0.5 FTE Information Technology Business Systems Analyst/Coordinator to implement this bill.

The operative date of this bill is January 1, 2027.